

(2) SECTION 6047(d) ~~Paragraph (1) of section 6047(d)~~ (relating to reports by employers, plan administrators, etc.) is amended by adding at the end the following new sentence:  
 "No return or report may be required under the preceding sentence with respect to distributions to any person during any year unless such distributions aggregate \$10 or more."

(c) QUALIFYING ROLLOVER DISTRIBUTIONS.—Section 6652(i) is amended—

(1)  
and  
(2)

by striking "the \$10" and inserting "\$100",

by striking "\$5,000" and inserting "\$50,000".

(d) CONFORMING AMENDMENTS.—

(1) Paragraph (1) of section 6047(f) is amended to read as follows:

"(1) For provisions relating to penalties for failures to file returns and reports required under this section, see sections 6652 (e), 6721, and 6722."

(3)

Subsection (e) of section 6652 is amended

by adding

at the end the following new sentence: "This subsection shall not apply to any return or statement which is an information return described in section 6724(d)(1)(C)(ii) or a payee statement described in section 6724(d)(2)(X)."

(4)

Subsection (a) of section 6693 is amended

by adding

at the end the following new sentence: "This subsection shall not apply to any report which is an information return described in section 6724(d)(1)(C)(i) or a payee statement described in section 6724(d)(2)(W)."

26 USC 408 note. (e) EFFECTIVE DATE.—The amendments made by this section

shall apply to returns, reports, and other statements the due date for which (determined without regard to extensions) is after December 31, 1996.

#### SEC. 1456. RETIREMENT BENEFITS OF MINISTERS NOT SUBJECT TO TAX ON NET EARNINGS FROM SELF-EMPLOYMENT.

(a) IN GENERAL.—Section 1402(a)(8) (defining net earnings from self-employment) is amended by inserting "but shall not include in such net earnings from self-employment the rental value of any parsonage or any parsonage allowance (whether or not excludable under section 107) provided after the individual retires, or any other retirement benefit received by such individual from a church plan (as defined in section 414(e)) after the individual retires" before the semicolon at the end.

26 USC 1402 note.—The amendments made by this section shall apply to years beginning before, on, or after December 31, 1994.

26 USC 414 note.

**SEC. 1457. SAMPLE LANGUAGE FOR SPOUSAL  
CONSENT AND QUALI-  
FIED DOMESTIC RELATIONS FORMS.**

(a) DEVELOPMENT OF SAMPLE LANGUAGE.—Not later  
than January 1, 1997, the Secretary of the Treasury shall  
develop—

(1) sample language for inclusion in a form for  
the consent required under section 417(a)(2) of the  
Internal Revenue Code of 1986 and section 205(c)(2) of the  
Employee Retirement  
Income Security Act of 1974 which—

is written in a manner calculated to be

(5) understood  
by the average person, and  
(6)

discloses in plain form—

(i) whether the waiver to which the  
spouse con-  
sents is irrevocable, and